

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **Fiduciary Funds**

#### **TRUST FUNDS**

The Permanent School Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

#### **TRUST FUNDS**

The Available School Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

#### **TRUST FUNDS**

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

#### **AGENCY FUNDS**

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2004

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,931,047	\$ -	\$ 31,014	\$ 13,962,061
Receivables:				
Other receivables	109,305	402,003	18,629	529,937
Due from other funds	-	-	-	-
Total receivables	109,305	402,003	18,629	529,937
Total assets	14,040,352	402,003	49,643	14,491,998
<b>LIABILITIES</b>				
Accounts payable	629,817	402,003	7,769	1,039,589
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Refunds payable and others	-	-	-	-
Total liabilities	629,817	402,003	7,769	1,039,589
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes	\$ 13,410,535	\$ -	\$ 41,874	\$ 13,452,409

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2004**

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Total</u>
<b>ADDITIONS</b>				
Contributions:				
Employer	\$ -	\$ -	\$ -	\$ -
Plan Members	-	-	30,865	30,865
Total contributions	-	-	30,865	30,865
Investment earnings:				
Interest	151,538	3	54	151,595
Total net investment earnings	151,538	3	54	151,595
<b>Other Additions:</b>				
Grazing lease and royalties	650,658	-	-	650,658
Transfers in	-	292,695	-	292,695
Total other additions	650,658	292,695	-	943,353
Total additions	802,196	292,698	30,920	1,125,813
<b>DEDUCTIONS</b>				
Benefits	-	-	19,653	19,653
Claims	-	-	55,475	55,475
Administrative	-	-	5,791	5,791
Education	-	292,698	-	292,698
Transfers out	292,695	-	-	292,695
Total deductions	292,695	292,698	80,919	666,311
Change in net assets	509,501	-	(49,999)	459,502
Net assets - beginning	12,901,034	-	91,873	12,992,907
Net assets - ending	\$ 13,410,535	\$ -	\$ 41,874	\$ 13,452,409

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2004

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check Processing</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,040,406	\$ 823,364	\$ 53,791
Receivables:			
Other receivables	594	-	-
Due from other funds	-	-	-
Total receivables	594	-	-
Total assets	<u>8,041,000</u>	<u>823,364</u>	<u>53,791</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	2,247
Due to other funds	-	-	-
Due to other governments	-	-	-
Refunds payable and others	8,041,000	823,364	51,544
Total liabilities	<u>8,041,000</u>	<u>823,364</u>	<u>53,791</u>

**Webb County, Texas**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**September 30, 2004**

	<u>District Attorney Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 249,143	\$ 62,033	\$ 32,958	\$ 2,847,707	\$ 12,109,402
Receivables:					
Other receivables	5,600	84	586,907	64,847	658,032
Due from other funds	-	-	-	-	-
Total receivables	<u>5,600</u>	<u>84</u>	<u>586,907</u>	<u>64,847</u>	<u>658,032</u>
Total assets	<u>254,743</u>	<u>62,117</u>	<u>619,865</u>	<u>2,912,554</u>	<u>12,767,434</u>
<b>LIABILITIES</b>					
Accounts payable	-	-	-	-	2,247
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	2,912,554	2,912,554
Refunds payable and others	<u>254,743</u>	<u>62,117</u>	<u>619,865</u>	<u>-</u>	<u>9,852,633</u>
Total liabilities	<u>254,743</u>	<u>62,117</u>	<u>619,865</u>	<u>2,912,554</u>	<u>12,767,434</u>



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**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2004**

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
<b>District Clerk Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 10,128,279	133,659	2,221,532	8,040,406
Other Recievables		594		594
Total Assets	<u>\$ 10,128,279</u>	<u>133,659</u>	<u>2,221,532</u>	<u>8,040,406</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 10,127,977	133,659	2,220,636	8,041,000
Due To Other Funds	302		302	
Total Liabilities	<u>\$ 10,128,279</u>	<u>133,659</u>	<u>2,220,938</u>	<u>8,041,000</u>
<b>County Clerk Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 1,065,643	575,838	818,117	823,364
Total Assets	<u>\$ 1,065,643</u>	<u>575,838</u>	<u>818,117</u>	<u>823,364</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 1,065,643	575,838	818,117	823,364
Total Liabilities	<u>\$ 1,065,643</u>	<u>575,838</u>	<u>818,117</u>	<u>823,364</u>
<b>D.A. Hot Check Processing</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 52,366	1,425		53,791
Total Assets	<u>\$ 52,366</u>	<u>1,425</u>		<u>53,791</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 50,213	1,331		51,544
Accounts Payable	2,153	94		2,247
Total Liabilities	<u>\$ 52,366</u>	<u>1,425</u>		<u>53,791</u>
<b>D.A. Pool Forfeiture Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 322,294		73,151	249,143
Other Recievables		5,600		5,600
Total Assets	<u>\$ 322,294</u>	<u>5,600</u>	<u>73,151</u>	<u>254,743</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 322,294		67,551	254,743
Total Liabilities	<u>\$ 322,294</u>		<u>67,551</u>	<u>254,743</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2004**

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
<b>Sheriff Inmate Trust Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 45,227	26,735	9,929	62,033
Other Recievables		84		84
Total Assets	<u>\$ 45,227</u>	<u>26,735</u>	<u>9,929</u>	<u>62,117</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 45,227	30,361	13,471	62,117
Total Liabilities	<u>\$ 45,227</u>	<u>30,361</u>	<u>13,471</u>	<u>62,117</u>
<b>Cash Bonds</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 600,854	103,390	671,286	32,958
Other Recievables		586,907		586,907
Total Assets	<u>\$ 600,854</u>	<u>690,297</u>	<u>671,286</u>	<u>619,865</u>
<b>LIABILITIES</b>				
Cash Bond Payable	\$ 595,854	97,857	73,846	619,865
Due To Other Funds	5,000	5,000	10,000	
Total Liabilities	<u>\$ 600,854</u>	<u>102,857</u>	<u>83,846</u>	<u>619,865</u>
<b>Tax Assessor-Collector Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 2,857,107	155,879	165,279	2,847,707
Other Recievables		64,847		64,847
Due From Other Funds	124		124	
Total Assets	<u>\$ 2,857,231</u>	<u>220,726</u>	<u>165,403</u>	<u>2,912,554</u>
<b>LIABILITIES</b>				
Due To Other Governmental Units	\$ 2,857,231	147,457	92,134	2,912,554
Total Liabilities	<u>\$ 2,857,231</u>	<u>147,457</u>	<u>92,134</u>	<u>2,912,554</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 15,071,770	996,926	3,959,294	12,109,402
Other Recievables		658,032	-	658,032
Due From Other Funds	124	-	124	-
Total Assets	<u>\$ 15,071,894</u>	<u>1,654,958</u>	<u>3,959,418</u>	<u>12,767,434</u>
<b>LIABILITIES</b>				
Accounts Payable	2,153	94		2,247
Accrued Liabilities	595,854	97,857	73,846	619,865
Funds Held In Trust	11,611,354	741,189	3,119,775	9,232,768
Due To Other Govt. Units	2,857,231	147,457	92,134	2,912,554
Due To Other Funds	5,302	5,000	10,302	
Total Liabilities	<u>\$ 15,071,894</u>	<u>991,597</u>	<u>3,296,057</u>	<u>12,767,434</u>